

1952

ANNUAL REPORTS
OF THE
TOWN OF BOW
NEW HAMPSHIRE



FOR THE YEAR ENDING
DECEMBER 31, 1952

University of New Hampshire
Library

ANNUAL REPORTS

of the

SELECTMEN, TREASURER, AUDITOR, TOWN
CLERK, TRUSTEES, AND OFFICERS
OF THE BAKER LIBRARY

of the

TOWN OF BOW

NEW HAMPSHIRE

For the Fiscal Year Ending December 31, 1952

• with the

Report of the School District for the Fiscal Year
Ending June 30, 1952

and

Vital Statistics for the Year Ending Dec. 31, 1952

BRIDGE & BYRON
CONCORD, N. H.

362.37
575
1952

TOWN OFFICERS

Moderator

ANDREW M. NICOLL

Representative

CARROL FLANDERS

Selectmen

ARTHUR C. CHADWICK, JR. NORMAN KILMISTER
RICHARD D. HANSON

Treasurer

LAURA B. SARGENT

Town Clerk

ANNIE C. FOOTE

Health Officer

JOHN W. FOOTE

Road Agent

AL C. HAMMOND

Supervisors

HARRY D. CLOUGH HAROLD W. HOWE
HOWARD C. DAY

Tax Collector

VIRGINIA F. ABBOTT

Budget Committee

BURTON M. WHEELER	Term expires 1953
WILLIAM A. WHITE	Term expires 1953
ROY PEASLEE	Term expires 1954
CARL EVANS	Term expires 1954
CARL D. OGDEN	Term expires 1955
NORMAN ORDWAY	Term expires 1955

Library Trustees

CARL D. OGDEN	Term expires 1953
HAROLD W. HOWE	Term expires 1954
CARL EVANS	Term expires 1955
WILLIAM A. WHITE	Term expires 1956
WALTER KENNEDY, Sec.-Treas.	Term expires 1957

Librarian

BARBARA K. HOWE

Trustees of Trust Funds

CHANDLER F. ORDWAY. Term expires 1953

ASA H. MORGAN	Term expires 1954
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WILBUR H. VAUGHN Term expires 1955

Sexton

JOHN W. FOOTE

Police Officers

ARTHUR SARGENT, Chief

ROBERT DAY, Special

HAROLD GEER, Special

Surveyors of Wood and Lumber

WILLIAM W. COLBY CARL OGDEN

FLETCHER H. CLOUGH

Fire Department Officers

HAROLD W. HOWE, Chief

HOWARD C. DAY, Deputy Chief

WILLIAM W. COLBY, Deputy Chief

C. OTIS WELCH, Capt.

EARL LAMORA, Capt.

CARL EVANS, Capt.

THOMAS GOLEY, 1st Lieut.

HAROLD GREER, 1st Lieut.

ROLAND S. ROBINSON, 2nd Lieut.

THEODORE W. DOWNS, 2nd Lieut.

CARL D. OGDEN, Sec.-Treas.

Fire Warden

HOWARD C. DAY

Tel. 2496-W-3

Deputies

HARRY D. CLOUGH, Tel. 683-13

BURT BROWN, Tel. 3287-4

WILBUR H. VAUGHN, Tel. 686-M11

CARL D. OGDEN, Tel. 2496-2

WILLIAM W. COLBY, Tel. Dunbarton 8-11

HAROLD W. HOWE, Tel. 2448-W

DONALD FOOTE, Tel. 3287-11

THOMAS GOLEY, Tel. 2217-W3

ROBERT FOCHT

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Bow in the County of Merrimack in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at Town Hall in said Bow on Tuesday, the 10th day of March, next at nine of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.

2. To see if the town will vote to accept the budget as submitted by the budget committee.

3. To see if the town will vote to authorize the board of selectmen to appoint a road agent who will also serve as sexton of cemeteries. (Recommended by Budget Committee.)

4. To see if the town will vote to discontinue paying the tax collector 1% of total collections and pay the collector a fixed salary of \$350.00. (Recommended by Budget Committee.)

5. To see if the town will vote to withdraw \$193.16 in the Capital Reserve Fund which is the remainder of principal and interest in the new truck and snow plow account.

6. To see if the town will vote to create a capital reserve fund of \$193.16 to replace and repair equipment.

7. To see if the town will vote to raise and appropriate \$1,000.00 to be placed in a capital reserve fund to be used for the construction of a new fire station.

8. To see if the town will vote to authorize the selectmen to borrow money in anticipation of taxes.

9. To see if the town will vote to petition the State Tax Commission to have an audit made by the Division

of Municipal Accounting, and make an appropriation to cover the expense of the audit.

10. To see if the town will vote to allow the collector of taxes additional compensation for the collection of State head tax and fix the rate at which such compensation shall be paid.

11. To hear the reports of standing committees, and take any action relating thereto.

12. To see if the town will vote to establish a Planning Board of five members with duties as set forth in Sections 1-15, Chapter 53, Revised Laws of New Hampshire 1942, as amended, to make a study of the town's development and report to the town appropriate recommendations for the promotion and maintenance of the town's best development. The Board members shall consist of one Selectman and four other citizens appointed by the Selectmen, as provided in Sections 1-15, Chapter 53, Revised Laws of New Hampshire 1942, as amended.

13. To transact any other business that may legally come before said meeting.

Given under our hands and seal, this 20th day of February, in the year of our Lord nineteen hundred and fifty-three.

ARTHUR C. CHADWICK, JR.,
NORMAN KILMISTER,
RICHARD D. HANSON,
Selectmen of Bow.

A true copy of Warrant — Attest.

ARTHUR C. CHADWICK, JR.,
NORMAN KILMISTER,
RICHARD D. HANSON,
Selectmen of Bow.

Budget Form (A) for Towns which have adopted
BUDGET OF THE TOWN
Estimates of Revenue and Expenditures of the Ensuing
Estimated and Actual Revenue, Appropriations and Expenditures

Sources of Revenue	Estimated Revenue Previous Year, 1952	Actual Revenue Previous Year, 1952	Estimated Revenue Ensuing Year, 1953
From State:			
Interest and Dividends Tax	\$637.19	\$827.42	\$827.42
Railroad Tax	116.61	115.20	115.00
Savings Bank Tax	89.19	92.89	93.00
Hedgehogs	5.50		10.00
Welfare		225.00	
Heal Tax Fees		15.50	
Reimbursement a/c Exemption of Grow- ing Wood and Timber	200.00	1,924.36	1,253.57
For Fighting Forest Fires	50.00	36.49	25.00
T. R. A. Refund		390.60	
Road Toll Refund	75.00	149.05	140.00
From Local Sources Except Taxes:			
Dog Licenses	500.00	484.50	500.00
Business Licenses, Permits and Filing Fees	10.00	7.50	5.00
Rent of Town Hall and Other Buildings	75.00	104.60	90.00
Interest Received on Taxes and De- posits	175.00	224.88	250.00
Income of Departments:			
Highway, Including Rental of Equip- ment		313.46	300.00
Tarring and Plowing Driveways	300.00	677.91	500.00
Motor Vehicle Permit Fees	2,500.00	3,199.49	3,000.00
Sale of Town Property		105.00	
Cemetery Lot		50.00	
Withdrawal from Capital Reserve Funds		3,425.00	
From County:			
Soldiers' Aid	214.42		
Amount Raised by Issue of Bonds or Notes:			
Temporary Loans	45,000.00	40,000.00	40,000.00
Refunds		17.11	
From Local Taxes Other Than Property Taxes:			
Poll Taxes—Regular @ \$2	900.00	978.00	900.00
National Bank Stock Taxes	10.00	10.00	10.00
TOTAL REVENUES FROM ALL SOURCES EXCEPT PROPERTY TAXES	\$50,857.91	\$53,683.89	\$48,018.99
Amount Taken in by Property Taxes		97,409.35	
TOTAL REVENUES		\$151,093.24	

**the Provisions of the Municipal Budget Law
OF BOW, NEW HAMPSHIRE**

**Year January 1, 1953 to December 31, 1953, Compared with
of the Previous Year, January 1, 1952 to December 31, 1952**

Purposes of Expenditures	Appro- priations Previous Year, 1952	Actual Exp'ditures Previous Year, 1952	Approp't'ns Recomm'd by Budget Committee 1953
CURRENT MAINTENANCE EXPENSES:			
General Government:			
Town Officers' Salaries	\$2,000.00	\$2,232.85	\$1,875.00
Town Officers' Expenses	742.00	833.38	860.00
Election and Registration Expenses ...	400.00	360.75	50.00
Audit	75.00	126.81	100.00
Expenses Town Hall and Other Town Buildings	150.00	204.57	100.00
Protection of Persons and Property:			
Police Department	50.00	57.98	50.00
Fire Department	1,525.00	1,850.91	1,500.00
Civil Defense	125.00	101.82	100.00
Bounties	5.00	4.50	5.00
Fighting Forest Fires	300.00		200.00
Health:			
Health Department, Including Hospitals	556.00	556.00	763.00
Vital Statistics	40.00	35.50	40.00
Reappraisal	4,000.00	4,000.00	
Highways and Bridges:			
Town Maintenance—Summer	6,500.00	5,977.71	3,500.00
Town Maintenance—Winter	6,000.00	4,763.68	3,000.00
Street Lighting	2,500.00	2,437.94	2,500.00
General Expenses of Highway Depart- ment	7,878.00	9,542.19	11,500.00
Town Road Aid	733.86	733.86	730.23
Libraries:			
Libraries	275.00	275.00	500.00
Public Welfare:			
Town Poor	2,100.00	2,341.73	2,500.00
Old Age Assistance	3,000.00	2,190.45	2,500.00
Recreation:			
Parks and Playgrounds, Including Band Concerts	400.00	252.46	200.00
Public Service Enterprises:			
Cemeteries	500.00	501.00	500.00
Unclassified:			
Taxes Bought by Town		813.08	
Damages and Legal Expenses, Including Dog Damage	150.00	152.92	150.00
Abatements		710.18	
Interest:			
On Temporary Loans	275.00	302.50	300.00
Highways and Bridges:			
New Equipment		3,825.00	
INDEBTEDNESS:			
Payment on Principal of Debt:			
Temporary Loans		40,000.00	
Head Taxes		2,638.65	
Payment to Capital Reserve Funds ...			1,000.00
County Taxes		8,130.99	
School Taxes		51,933.00	
TOTAL EXPENDITURES	\$40,324.86	\$40,236.51	\$34,523.23

BURTON M. WHEELER
WILLIAM A. WHITE
ROY PEASLEE
CARL EVANS

NORMAN P. ORDWAY
CARL D. OGDEN
NORMAN KILMISTER
HALSTEAD N. COLBY

Budget Committee.

SELECTMEN'S REPORT

Summary Inventory

Land and Buildings:

Resident	\$1,008,680.00	
Non-resident	202,440.00	
	<hr/>	\$1,211,120.00

Soldiers' Exemption (\$74,740.00)

Electric Utilities	\$1,096.700.00
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Horses:

Resident	28	\$1,620.00	
Non-resident	4	250.00	
	<hr/>	<hr/>	
	32		\$1,870.00

Cows:

Resident	116	\$15,890.00
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Sheep and Goats:

Resident	12	\$280.00
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Fur Bearing Animals:

Resident	12	\$720.00
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Fowls:

Resident	9,511	\$10,668.00
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Portable Mills and Road Machines:

Resident	8	\$1,950.00	
Non-resident	17	30,600.00	
	<hr/>	<hr/>	
	25		\$32,550.00

Wood and Lumber :

Resident	\$150.00	
Non-resident	10,738.00	
	<hr/>	\$10,888.00

Gas Pumps and Tanks :

Resident	\$300.00	
Non-resident	625.00	
	<hr/>	\$925.00

Stock in Trade :

Resident	\$6,000.00	
Non-resident	363,639.00	
	<hr/>	\$369,639.00

Mills and Machinery :

Non-resident	\$266,570.00	
	<hr/>	

Grand Total		<hr/>	\$3,017,820.00
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LIST OF APPROPRIATIONS

Town Officers' Salaries	\$2,000.00
Town Officers' Expenses	742.00
Election and Registration	400.00
Expense of Town Hall	150.00
Police Department	50.00
Health Officer	25.00
Vital Statistics	40.00
Town Poor	2,100.00
Old Age Assistance	3,000.00
Highways and Bridges	20,378.00
Street Lights	2,500.00
Concord Hospital	531.00
Cemeteries	500.00
Library	275.00
Audit	75.00
Class V Roads	733.86
Fire Department (\$1,525.00; Forest Fires \$300.00)	1,825.00
Recreation Area	400.00
Reappraisal	4,000.00
Bounties	5.00
Civil Defense	125.00
County Tax	8,130.99
School Appropriation	55,589.18
Damages and Legal Expenses	150.00
Interest on Loans	275.00
Total	<hr/> \$104,000.03

Taxes and Rates

Appropriations and taxes assessed	\$104,000.03
Less estimated receipts	6,143.85
	<hr/>
	\$97,856.18
Plus overlay	464.63
	<hr/>
Net amount to be raised by taxation	\$98,320.81
Less 471 polls at \$2.00	942.00
Less National Bank Stock tax	10.00
Amount to be raised by property tax	\$95,200.00
Taxes Committed to Collector:	
Property taxes	\$97,368.81
Poll taxes	942.00
National Bank stock tax	10.00
	<hr/>
Total taxes committed to Collector	\$98,320.81
Tax rate — on \$100.00	\$3.30

We hereby certify that the foregoing information contained in this report was taken from the official records, and is complete to the best of our knowledge and belief.

ARTHUR C. CHADWICK, JR.,
 NORMAN KILMISTER,
 RICHARD D. HANSON,
 Selectmen.

FINANCIAL REPORT

February 1, 1953

Assets

Cash:

In hands of Treasurer	\$20,061.19	
In hands of Collector	39.60	
	<hr/>	\$20,100.79

Capital Reserve Funds:

New equipment		193.16
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Accounts Due to the Town:

Due from State:

Bounties	\$10.00	
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Other Bills Due Town:

Frank Tyrill, forest fire	213.20	
	<hr/>	223.20

Unredeemed Taxes:

Levy of 1951	\$423.96	
Levy of 1950	428.60	
Previous Years	25.33	
	<hr/>	877.89

Uncollected Taxes:

Levy of 1952	\$10,764.53	
Levy of 1951	66.60	
Levy of 1950	5.04	
State Head Taxes—Levy of 1952	740.00	
State Head Taxes—Levy of 1951	15.00	
	<hr/>	11,591.17

Total Assets	<hr/>	\$32,986.21
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Surplus, December 31, 1951	\$1,362.10
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Surplus, December 31, 1952	3,669.36
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Increase of Surplus	<hr/>	\$2,307.26
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Liabilities

Accounts Owed by the Town:

Due Town Clerk, a/e excess remittances	\$15.33
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Due to State:

State Head Taxes—1952

(Uncollected \$755.00) (Collected—not remitted to State Treasurer \$2,416.10)	3,171.10
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Yield tax reimbursement	648.08
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Due to School Districts:

Balance of appropriation	25,289.18
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Capital Reserve Funds:

New equipment	193.16
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Total Liabilities	\$29,316.85
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Excess of assets over liabilities (surplus)	3,669.36
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Grand Total	\$32,986.21
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Receipts

Current Revenue:

From Local Taxes:

Property taxes — current year	\$87,271.41
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Poll taxes — current year, regular at \$2.00	702.00
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National Bank stock taxes	10.00
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Yield taxes	1,573.36
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State head tax @ \$5	2,225.00
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Total current year's taxes col- lected and remitted	\$91,781.77
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Property taxes and yield taxes, previous years	7,056.83
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Poll taxes, previous years, regular @ \$2	276.00
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State head taxes @ \$5, 1951	400.00
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Interest received on taxes	224.88
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Penalties on State head taxes	46.00	
Tax sales redeemed	751.11	
From State :		
For Highways and Bridges :		
For town road aid	\$390.60	
Road toll	149.05	
Interest and dividend tax	827.42	
Railroad tax ; Savings Bank tax and		
Building and Loan Association tax	208.09	
Reimbursement a/c head tax	15.50	
Fighting forest fires	36.49	
Reimbursement a/c old age assistance	225.00	
	<hr/>	1,852.15
From Local Sources, Except Taxes :		
Dog licenses	\$484.50	
Business licenses, permits and filing		
fees	7.50	
Rent of town property	104.60	
Income from departments	1,301.30	
Registration of motor vehicles, 1952		
permits	3,199.49	
	<hr/>	5,097.39
Receipts Other than Current Revenue :		
Temporary loans in anticipation of		
taxes during year	\$40,000.00	
Insurance adjustments	7.00	
Refunds	20.11	
Withdrawals from Capital Reserve		
Funds	3,425.00	
Sale of town property	155.00	
	<hr/>	
Total receipts other than current revenue	43,607.11	
	<hr/>	
Total receipts from all sources	\$151,093.24	
Cash on hand January 1, 1952	16,855.36	
	<hr/>	
Grand total	\$167,948.60	

Payments

Current Maintenance Expenses :

General Government :

Town officers' salaries	\$2,232.85
Town officers' expenses	833.38
Election and registration expenses	360.75
Audit	126.81
Expenses town hall and other town buildings	204.57

Protection of Persons and Property :

Police department	57.98
Fire department, including forest fires	1,850.91
Bounties	4.50
Damage by dogs	152.92
Civil Defense	101.82

Health :

Health department, including hospitals	556.00
Vital statistics	35.50

Highways and Bridges :

Town road aid	733.86
Town maintenance (Summer — \$5,977.71) (Winter — \$4,763.68)	10,741.39
Street lighting	2,437.94
General expenses of highway department	9,542.19

Libraries :

Libraries	275.00
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Public Welfare :

Old age assistance	2,190.45
Town poor	2,341.73

Recreation :

Parks and playgrounds	252.46
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Public Service Enterprises :

Cemeteries, including hearse hire	501.00
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Unclassified:

Taxes bought by town	813.08
Discounts, abatements and refunds	710.18
Reappraisal	4,000.00

Total current maintenance expenses	\$41,057.27
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Interest:

Paid on temporary loans in anticipation of taxes	302.50
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Outlay for New Construction, Equipment and Permanent Improvements:

New equipment, highway	3,825.00
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Indebtedness:

Payments on temporary loans in anticipation of taxes	40,000.00
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Payments to Other Governmental Divisions:

State head taxes paid to State Treasurer, 1951 taxes	\$2,638.65
Taxes paid to County	8,130.99
Payments to School Districts, 1951-52	51,933.00

Total payments to other governmental divisions	62,702.64
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Total payments for all purposes	\$147,887.41
Cash on hand December 31, 1932	20,061.19

Grand total	\$167,948.60
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SCHEDULE OF TOWN PROPERTY

Town Hall, lands and buildings	\$4,280.00
Furniture and equipment	1,000.00
Libraries, lands and buildings	12,720.00
Furniture and equipment	7,000.00
Fire Department, lands and buildings	1,470.00
Equipment	10,500.00
Highway Department, lands and buildings	1,240.00
Equipment	12,000.00
Schools, lands and buildings	53,790.00
Equipment	4,000.00
All lands and buildings acquired through Tax Collector's deeds:	
2½ acre lot, Block 2, Parcel 113	10.00
9 acre lot, Block 4, Parcel 10	30.00
17 acre lot, Block 4, Parcel 17	50.00
33 acre lot, Block 2, Parcel 26	100.00
30 acre lot, Block 2, Parcel 13	70.00
17 acre lot, Block 2, Parcel 138	40.00
All other property and equipment:	
Town wood lot, Block 4, Parcel 118	100.00
Playground	300.00
Total	<hr/> \$109,700.00

Certificate

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

ARTHUR C. CHADWICK, JR.,

NORMAN KILMISTER,

RICHARD D. HANSON,

Selectmen.

LAURA B. SARGENT,

Treasurer.

February 18, 1952.

TOWN CLERK'S REPORT, 1952-53

Receipts:

Auto tax, 1951	\$59.83
Auto tax, 1952	3,139.44

Paid Treasurer	\$3,199.27
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One filing fee	2.00
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Dog Licenses:

12 kennels @ \$12	\$144.00
17 females	85.00
1 part time	2.50
143 males	286.00
1 (1951) M.	2.00

Total	\$519.50
Less license fees	34.80

Paid Treasurer	484.70
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Total receipts	\$3,685.97
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ANNIE C. FOOTE,
Clerk.

TAX COLLECTOR'S REPORT

Summary of Warrants

Year Ending December 31, 1952

	Dr.	Years of Levy 1952	1951
Uncollected Taxes January 1, 1952:			
Property taxes			\$6,694.63
Poll taxes			266.00
Head taxes			350.00
Yield taxes			364.60
Taxes Committed to Collector:			
Property taxes	\$97,463.02		
Poll taxes	932.00		
Head taxes	2,890.00		
Yield taxes	1,901.65		
Added taxes:			
Property taxes	8.91		
Polls	8.00		14.00
Head taxes	45.00		65.00
Yield taxes			51.00
Penalties collected	8.50		37.50
Interest collected	5.04		174.26
		<hr/> \$103,262.12	<hr/> \$8,016.99
	Cr.		
Remitted to Treasurer:			
Property taxes	\$86,865.05		\$6,585.43
Poll taxes	690.00		256.00
Head taxes	2,200.00		375.00
Yield taxes	1,573.36		351.00
Head tax penalties	8.50		37.50
Interest collected	5.04		174.26
Abatements:			
Property			109.20
Polls	12.00		22.00
Head tax	25.00		25.00

Uncollected taxes December 31, 1952

Property tax	10,606.88	
Poll tax	238.00	2.00
Head tax	710.00	15.00
Yield tax	328.29	64.60
	<hr/>	<hr/>
	\$103,262.12	\$8,016.99

A true account of all money received and paid to the
Treasurer from January 1, 1952 to January 1, 1953.

VIRGINIA ABBOTT,
Collector.

Summary of Tax Sales Account

For year ending December 31, 1952

Dr.

	1951	1950	1949	1948
Unredeemed tax,				
Dec. 31, 1952		\$530.77	\$262.89	\$9.68
Tax sale, June				
28, 1952	\$809.97			
Interest and costs				
after sale	3.23	7.43	34.04	.88
	<hr/>	<hr/>	<hr/>	<hr/>
	\$813.20	\$538.20	\$296.93	\$10.56

Cr.

Remitted to Treasurer:

Redemptions	\$371.89	\$121.76	\$220.16	\$6.01
Interest	3.23	7.43	34.04	.88
Abated	8.07	7.89	11.66	3.67
Deeded to town	6.05	5.92	5.74	
Unredeemed taxes,				
Dec. 31, 1952	423.96	395.20	25.33	
	<hr/>	<hr/>	<hr/>	<hr/>
	\$813.20	\$538.20	\$296.93	\$10.56

TREASURER'S REPORT

Balance on hand January 1, 1952	\$16,855.36
Total receipts during year	151,093.24
	<hr/>
	\$167,948.60
Total payments	147,887.41
	<hr/>
Cash on hand January 1, 1953	\$20,061.19

LAURA B. SARGENT,
Treasurer.

DETAILED STATEMENT OF RECEIPTS

From Local Taxes:	
Property taxes, current year	\$87,271.41
Poll taxes, current year	702.00
National bank stock tax	10.00
Yield taxes, timber	1,924.36
Property taxes, previous year	6,705.83
Poll taxes, previous years	276.00
Interest received on taxes	224.88
Tax sales redeemed	751.11
State head taxes and fines	2,671.00
From State:	
Head tax refund	15.50
Road toll refund	149.05
Interest and dividend tax	827.42
Railroad tax	115.20
Savings bank tax	92.89
Forest fires	36.44
Welfare refund	225.00

From Local Sources Except Taxes:

Withdrawals from capital reserve fund	3,425.00
Refunds	327.04
Dog licenses	484.50
Rent of town hall	104.60
Registration of motor vehicles:	
1951-52 permits	3,199.49
Business licenses, permits and filing fees	7.50
Income from departments:	
Rent of truck	313.46

Receipts Other Than Current Revenue:

Temporary loans in anticipation of taxes	40,000.00
Tarring and plowing driveways	677.91
Sale of town property	155.00

Total receipts from all sources	\$151,093.24
Cash on hand January 1, 1952	16,855.26

Grant total	\$167,948.60
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DETAILED STATEMENT OF PAYMENTS

Town Officers' Salaries

Wilbur H. Vaughn, Selectman	\$115.00
Arthur C. Chadwick, Jr., Selectman	350.00
Norman Kilmister, Selectman	350.00
Laura B. Sargent, Treasurer	50.00
Annie C. Foote, Clerk	350.50
Virginia Abbott, Tax Collector	765.35
Richard D. Hanson, Selectman	252.00
<hr/>	
Total	\$2,232.85

Town Officers' Expenses

N. H. Assessors' Association, dues	\$2.00
Bridge & Byron, town reports	268.00
Maitland Weeks, bonds for town officers	104.00
National State Capital Bank, rent of deposit box	2.00
Norman Kilmister, attending assess- sors' meetings	28.00
Richard D. Hanson, attending assess- sors' meetings	25.00
Arthur C. Chadwick, Jr., attending assessors' meetings	28.00
Agnes B. Vaughn, addressing town reports and inventories	10.00
Sargent Bros., tax bills and envelopes	28.85
Capitol Offset Co., check lists	42.00
Charles R. Hardy, Treas., Clerks' Association dues	2.00
Betty M. Hanson, work on blotter books	24.00
Katherine Crowley, recording deeds	2.66
Vira Holmes, list of estates	.70

Richard D. Hanson, Tax Commission meeting	11.50
Arthur C. Chadwick, Jr., Tax Commission meeting	11.40
Brown and Saltmarsh, supplies	12.94
Virginia Abbott, attending tax collectors' meeting	11.40
Annie C. Foote, expenses	14.00
Katherine Crowley, conveyances	22.75
Edson Eastman, supplies	92.18
Richard D. Hanson, transporting selectmen	8.00
N. H. Tax Collectors' Association, dues	3.00
Virginia Abbott, postage	30.00
Richard D. Hanson, stamps for reports and inventories	7.00
Arthur Chadwick, Jr., stamps for reports and inventories	18.00
Katherine Chadwick, invoice book	12.00
Laura Sargent, stamps	12.00
<hr/>	
Total	\$833.38

Election and Registration

Harold W. Howe, supervisor	\$61.50
Lillian Welch, meals at election	28.25
Margaret C. Day, meals at elections	51.00
Howard Day, supervisor	39.00
Richard D. Hanson, selectman	30.00
Norman Kilmister, selectman	30.00
Arthur C. Chadwick, selectman	20.00
Laura Sargent, ballot clerk	19.00
Philip Sargent, ballot clerk	18.00
William White, ballot clerk	18.00
Andrew Nicoll, moderator	18.00
Robert Focht, ballot clerk	18.00

Annie Foote, clerk	10.00	
	<hr/>	
- Total		\$360.75

Expense of Town Hall

Concord Electric Co., lights	\$34.82	
Bow Mutual Fire Ins. Co., insurance	9.50	
Jackman and Lang, insurance	15.00	
Hancock Electric Co.	72.77	
Richard D. Hanson, supplies	4.28	
Concord Gas Service Corp., gas	67.50	
Thompson & Hoague	.70	
	<hr/>	
Total		\$204.57

Fire Department

Harold W. Howe, Chief, appropriation	\$1,500.00
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Forest Fires

Carl D. Ogden, services	\$12.56	
Howard C. Day, repairing tools	16.09	
Howard C. Day, Warden, refund	.50	
Howard C. Day, wardens' training school	25.62	
State of New Hampshire	12.45	
Dumbarton fire	23.05	
Fire, Route 3A	53.98	
	<hr/>	
Total		\$144.25

Health

Health Dept., including hospitals	\$556.00
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Police

Arthur Sargent, Chief	\$57.98
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Damage by Dogs

Annie Foote, Clerk, refund	\$15.33
Wheeler and Clark, licenses and tags	20.73
Philip Sargent, collecting dog tax	50.00
Edward Cadarette	66.86

Total	\$152.82
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Bounties

Richard D. Hanson	9 hedgehogs	\$2.25
Norman Kilmister	9 hedgehogs	2.25

Total	\$4.50
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Street Lights

Concord Electric Co.	\$2,437.94
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Vital Statistics

Paul Shaw, M.D., Penacook	\$.50
Dr. Robert O. Blood, Concord	.25
Dr. C. E. Butterfield, Concord	.25
Red. Edw. Brewster, Concord	.25
Rev. Wilfred Files, Concord	.25
Rev. Anthony B. Finn, Concord	.25
Rev. Charles T. Webb, Concord	.25
Rev. Ned Burr McKenney, Concord	.50
Rev. Earl B. Luscombe, Woodsville	.25
Rev. H. Franklin Parker, Chichester	.25
Annie C. Foote	.25
Rev. Noble O. Bowlby, Franklin	.25

Rev. M. Eugene Levy, Concord	.75	
Rev. Jeremiah Buckley, Concord	.25	
Rev. Roger W. Barney, Concord	.25	
Rev. Austin H. Reed, Goffstown	.25	
Rev. Howard J. Lincks, Manchester	.25	
Rev. J. Stuart, Concord	.25	
Rev. W. L. Dee, Manchester	.25	
Rev. R. J. Lampron, Concord	.25	
Annie C. Foote, Clerk	29.50	
		<hr/>
Total		\$35.50

Town Poor

T. G. Cogswell, M.D.	\$8.00	
Lester R. Nesbett, M.D.	10.85	
J. C. Penney Co.	25.02	
William D. Penhale, M.D.	10.00	
Sears, Roebuck Co.	9.88	
Constance Osgood, board 3 Howard Colby children	1,260.00	
Susan Colby, board 1 Howard Colby child	455.00	
Susan Colby, clothing, 1 Howard Colby child and medical	7.23	
Asa H. Morgan, Overseer	72.00	
Mrs. George Hall, 1 Howard Colby child	463.75	
David G. Stahl, M.D.	20.00	
		<hr/>
Total		\$2,341.73

Civil Defense

Paul Bomberger, Director, appropriation	\$101.33
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Parks and Playgrounds

Recreation area	\$252.46
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Old Age Assistance

December, 16 cases	\$190.19	
January, 16 cases	210.22	
February, 16 cases	184.88	
March, 16 cases	196.97	
April, 16 cases	184.88	
May, 17 cases	229.00	
June, 17 cases ; July 16 cases	407.41	
August, 16 cases	185.38	
September 16 cases	188.24	
October, 16 cases	213.28	
	<hr/>	
Total		\$2,190.45

Libraries

Baker Free Library	\$275.00
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Abatelements, December 31, 1952**1951**

Grace Rogers	\$5.00
Goldie Hoyt	5.00
Eugene France	5.00
Margorie Fish	5.00
Edna Duford	5.00

1952

Mabel Davis	5.00
Carroll Flanders	5.00
Geo. Karkanias	5.00
Wm. Morlock	5.00
Gilbert Richardson	5.00
Bernard Mallon, overcharge, 1948 T. S.	3.67
Bennie Decato, 1949 T. S.	7.50
Theo. Martel, 1949 T. S.	4.16
Bennie Decato, 1950 T. S.	7.89
Daniel Lodge, 1951 T. S.	8.07

1951

Wm. Capozzi, veteran	2.00
Edna Duford, left town	2.00
Eva Foote, unable to pay	2.00
Eugene France, left town	2.00
Geo. Hoyt, left town	2.00
Horace Mitton, double taxed	15.60
Addie Ordway, unable to pay	2.00
Robert Ordway, unable to pay	2.00
Ernest Philbert, unable to locate	2.00
Gladys Richardson, unable to locate	2.00
Lloyd Saltmarsh, deceased	2.00
Blanche Weyant, left state	2.00
Gerald Austin, double taxed	11.70
Bennie Decato	3.90
Ora Young, double taxed	78.00

1952

Dale Bishoff, veteran	2.00
Harry Clough	2.00
Robert Day	15.51
Mabel Davis, 76 years	2.00
Thomas Goley	2.97
Alfred Jenks	6.27
Paul Lindquist	12.97
Edward and Thomas Miles	10.23
William Morlock, over 70	2.00
Chandler Ordway	1.65
Rena Ploude	7.26
Gilbert Richardson, under 21	2.00
Wilbur Vaughn	6.27
William White	2.64
Christina Whaley, over 70	2.00
Dunlap & Johnson	48.50
Merrimaek Farmers' Exchange	330.00

Verna Morrill	4.13	
Hurley Smith	5.94	
		<hr/>
Total		\$678.83

Cemeteries

John W. Foote, labor and supplies	\$283.63	
Merrimack Farmers' Exchange, Inc., lawn seed	21.00	
Power Equipment Co., power mower repairs	20.30	
Al Hammond, mowing	7.92	
C. E. Wilber Co., supplies	24.03	
Concord Lumber Co., pipe-culvert	40.87	
Robert H. Day, backfilling ditch	22.00	
Bernard Foster, mowing	30.00	
Trustees Trust Funds	51.25	
		<hr/>
Total		\$501.00

Taxes Bought by Town

Virginia Abbott, Collector	\$813.08
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Interest

National State Capital Bank	\$302.50
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T. R. A.

State of N. H., Class V road assistance	\$733.86
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Temporary Loans

National State Capital Bank	\$40,000.00
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County Tax

Merrimack County	\$8,130.99
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School District

Annie C. Foote, Treasurer :

Balance 1951-52 appropriation	\$21,933.00
Part 1952-53 appropriation	30,000.00

Total	<hr/> \$51,933.00
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Highway Department

Al Hammond, Road Agent	\$2,700.49
J. R. Ordway, helper	2,032.88
H. M. Ordway, labor	927.11
J. O. Ordway, labor	814.32
P. W. Hammond, labor	307.70
Ed. Cadarette, labor	97.60
A. Cheney, labor	9.00
J. Chadwick, labor	16.00
D. Tillotson, labor	38.00
Wil. Howard, labor	51.50
Geo. A. Rouekey, labor	280.23
D. Goodwin, labor	9.00
Elg. Goodwin, labor	32.36
P. Duford, labor	9.50
R. Duford, labor	37.00
J. Blake, labor	10.24
A. S. Colby, labor	16.48
M. Foote, labor	8.24
R. Logarquist, labor	21.63
R. Wheeler, labor	14.94
C. Clark, labor	18.54
W. Colby, labor	91.30
F. Colby, labor	175.08
C. Gordon, truck	817.57
F. Hammond, truck, truck	873.15
W. Rollins, truck	417.30
N. Williams, truck	5.00
A. McNamara, tractor	77.20

W. F. Tuttle, shovel	636.00	
Bernard Foster, tractor	196.00	
Total		\$10,741.34
Withholdings from wages		\$898.40
Road toll, refund on gas	\$149.05	
Truck worked in Dunbarton, T. R. A.	390.60	
Truck work, local	25.60	
Work done on Mary Baker Road	30.06	
Merrimack Mill, one load sand paid	13.46	
Tarring driveways, 9 tarred	418.32	
Snow removal	330.00	
Truck work in Dunbarton in 1951	274.40	
Total		\$1,631.49
Ford truck, gas for June 27 to December 31, 783 gals.:		
Cost of gas	\$187.92	
Cost of oil	10.40	
Total		\$198.32
Truck No. 1, labor, parts, gas and oil		\$1,371.37
Truck No. 2, draw bar, blinker, chains, gas and oil		316.63
N. H. Tar and Asphalt, tar	\$921.30	
Barrett Division, asphalt	1,618.96	
Caseleni Venerable Corp., repairs on tractor	203.64	
Sanel Auto Parts, bolts and parts	176.47	
R. C. Hazelton Co., plow frame, cutting edges	864.34	
Penn Hampshire Oil Co., oil	45.36	

Bow Garage, labor, battery, welding, oil, parts on truck	191.04	
N. H. Explosive and Machine Co., repair ram	26.87	
State of N. H., signs	14.00	
E. C. Nelson, parts, axle for truck	23.70	
State Highway Department, parts, labor	23.70	
Granite State Asphalt Produce Co., asphalt	567.03	
Prison Industry, R. C. pipe	133.60	
Thompson & Hoague Co., tools and paint	18.95	
Sears, Roebuck Co., tools, chains	49.99	
Chemical Corp., salt	510.00	
Gagne's Service Station, oil	40.40	
Merrimack Farmers' Exchange, Inc., cement and salt	193.44	
Frank Lamora, welding, labor on plows	226.62	
C. Smith, parts	101.50	
Curtis Gordon, fan belt	2.65	
Scott Machine, parts	14.49	
White Garage, labor and parts	193.53	
Walter Chase, work on truck	1.00	
J. E. Falton, trucking	3.30	
R. George Motor Co., new truck	1,024.28	
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Total		\$7,190.10
Workmen's Compensation Insurance	\$288.75	
Insurance on Ford truck	76.40	
Insurance on International truck	43.41	
Insurance on tractor	46.95	
Lyons Iron Co., drawbar for truck	15.00	
Wesley Howard, gravel	11.60	
Weaver Bros., gravel	85.20	
Mrs. Isa Cate, gravel	21.20	
Mrs. Helen Turner, gravel	29.50	
Edna McNamara, gravel	11.20	

William Dandy, gravel	9.20
Kenneth Weiss, gravel	48.40
Ernest E. Kholm, sand	32.70
Manchester Sand & Gravel Co., sand	56.20
Carleton & Henks, sand	91.35
Al Hammond, phone calls and stamps and truck	285.10
James Ordway, post and wood	46.00
Concord Lumber, lumber	24.74
C. Green, lumber	70.00
Town of Dunbarton, grader work	91.95
Town of Hooksett, grader work	63.00
Aranosian Oil Co., gas	813.19
Rollins Service Station, gas and oil	29.83
Socony Oil Co., tractor fuel	41.47
Gulf Oil Co., tractor oil	10.94
Bud's Service Station, gas	5.46
Edson C. Eastmon, time pad	1.50
Brown & Saltmarsh, time pad	1.80
Total	<hr/> \$2,352.04

TEAM WORK WILL DO THE JOB

Team work has won victories from time immemorial — for families, towns, cities, states and nations. Team work is the highest form and most democratic example of co-operation. Without team work, America and Americans would never have achieved the greatness that is theirs. We are all aware of its power and appeal. It is no less needed now than in the past.

Team work among those who live, work and recreate in and near the woodlands, is vital. There never was a time when our woodlands as a whole were in such precarious condition as they are now.

Since the hurricane, nearly 900,000 acres of slash have been added to our already sizeable slash problem. If we are to avoid unnecessary trouble with fire in our woodland areas everyone must co-operate — we must have team work. The remedy is simple —

YOU and YOU and You and You

MUST secure the required permit from your local forest fire warden before burning.

MUST use necessary precautions while burning or smoking in or near woodlands.

MUST not throw lighted cigars, cigarettes and matches from vehicles moving along highways.

Otherwise **YOU** might well contribute to a costly and damaging fire. And don't forget that fire might destroy your own property!

REMEMBER — Only **YOU** and **YOU** and **YOU** can prevent fire!

Team Work Will Do the Job!

Number of local fires	1
Number of acres burned	1/10
Number of permits issued	109

THOMAS J. KING,

HOWARD C. DAY,

District Chief.

Forest Fire Warden.

REPORT OF THE TRUST FUNDS OF THE TOWN OF BOW, N. H., ON DECEMBER 31, 1952

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	How Invested	PRINCIPAL				INCOME		
				Balance Beginning of Year	New Funds Created	Withdrawals	Balance End of Year	Balance Beginning of Year	Income During Year	
									%	Amount
Oct. 1, 1908	Andrew Gault (A)	Cemetery Lot	Loan & Trust	\$100.00			\$100.00	\$53.10	2 1/2%	\$3.79
Apr. 1, 1910	Phinias Ordway (A)	Cemetery Lot	Loan & Trust	200.00			200.00	313.58	2 1/2%	12.85
Feb. 21, 1911	Chas. F. Hammond	Cemetery Lot	Loan & Trust	100.00			100.00	17.22	2 1/2%	2.87
Apr. 3, 1914	Middle L. Johnson (E)	Cemetery Lot	Loan & Trust	100.00			100.00	57.45	2 1/2%	3.89
Mar. 6, 1916	Adeline L. Morgan (E)	Cemetery Lot	Loan & Trust	100.00			200.00	76.01	2 1/2%	6.88
Apr. 4, 1916	David N. Morgan (A)	Cemetery Lot	Loan & Trust	100.00			100.00	42.03	2 1/2%	3.52
May 20, 1919	Sarah Upson (A)	Cemetery Lot	Loan & Trust	100.00			100.00	45.01	2 1/2%	3.59
May 26, 1924	Mary E. Childs (A)	Cemetery Lot	Loan & Trust	100.00			500.00	212.26	2 1/2%	17.85
Apr. 3, 1929	Westley L. Synmonds (A)	Cemetery Lot	Loan & Trust	500.00			100.00	54.42	2 1/2%	6.33
Apr. 3, 1929	Wm. E. Wheeler (A)	Cemetery Lot	Loan & Trust	100.00			200.00	11.33	2 1/2%	2.73
Nov. 4, 1929	Willie E. Page (E)	Cemetery Lot	Loan & Trust	200.00			100.00	73.98	2 1/2%	6.33
May 29, 1931	Joseph Clough (E)	Cemetery Lot	Loan & Trust	100.00			100.00	7.03	2 1/2%	4.30
May 29, 1931	Hadley Clough (E)	Cemetery Lot	Loan & Trust	100.00			100.00	23.88	2 1/2%	2.63
July 28, 1931	Nellie M. Blonquist (A)	Cemetery Lot	Loan & Trust	100.00			100.00	12.34	2 1/2%	2.75
July 25, 1934	Warren P. Dow (A)	Cemetery Lot	Loan & Trust	100.00			100.00	13.19	2 1/2%	2.77
May 27, 1935	Abigail F. Hemphill (E)	Cemetery Lot	Loan & Trust	100.00			75.00	1.90	2 1/2%	6.61
May 13, 1936	Annie Green (G)	Cemetery Lot	Loan & Trust	100.00			100.00	13.11	2 1/2%	5.73
May 13, 1936	James Green (G)	Cemetery Lot	Loan & Trust	100.00			100.00	13.11	2 1/2%	5.73
May 13, 1936	Ira Woodbury (G)	Cemetery Lot	Loan & Trust	100.00			100.00	26.53	2 1/2%	3.10
May 13, 1936	Lidia Whittemore (A)	Cemetery Lot	Loan & Trust	50.00			50.00	3.70	2 1/2%	1.34
Aug. 15, 1936	Alice C. McKee (E)	Cemetery Lot	Loan & Trust	130.00			150.00	41.11	2 1/2%	4.88
May 14, 1938	Enola M. Colby (A)	Cemetery Lot	Loan & Trust	100.00			100.00	13.02	2 1/2%	2.79
May 23, 1941	Frank W. Noves (A)	Cemetery Lot	Loan & Trust	150.00			150.00	18.41	2 1/2%	15.82
Mar. 24, 1944	Rosetta F. Clough (E)	Cemetery Lot	Loan & Trust	100.00			100.00	3.00	2 1/2%	9.50
July 24, 1945	Geo. Colby (E)	Cemetery Lot	Loan & Trust	100.00			100.00	13.07	2 1/2%	9.77
Aug. 17, 1946	Page & White (E)	Cemetery Lot	Loan & Trust	500.00			500.00	46.30	2 1/2%	13.68
Jan. 16, 1947	John Warren White (E)	Cemetery Lot	Loan & Trust	300.00			300.00	8.11	2 1/2%	8.75
Jan. 16, 1947	John Warren White (E)	Cemetery Lot	Loan & Trust	300.00			300.00	25.18	2 1/2%	25.54
May 24, 1951	Clara E. & John A. Rowell (E)	Cemetery Lot	Loan & Trust	300.00	\$300.00		150.00	12.03	2 1/2%	12.03
Feb. 20, 1952	Rufus H. White (A)	Cemetery Lot	Loan & Trust		150.00		150.00	3.14	2 1/2%	2.00
				\$4,025.00	\$450.00	\$3,425.00	\$4,475.00	\$1,235.42		\$150.22
				\$3,548.96		\$3,425.00	\$123.96	\$22.18	2 1/2%	\$47.02
Sept. 21, 1951	Capital Reserve Fund To be applied to the purchase price of a new truck and snow plow		Loan & Trust							\$69.20

This is to certify that the information contained in this report is complete and correct, to the best of our knowledge and belief.
February 4, 1953.

CHANDLER F. ORDWAY,
ASA H. MORGAN,
WILBUR H. VAUGHN,
Trustees

**REPORT OF THE TREASURER OF THE
BAKER FREE LIBRARY**

**Statement of Receipts and Expenditures for the
Period January 1, 1952 to January 1, 1953**

Receipts

Balance on hand January 1, 1952:		
Uninvested Funds	\$79.95	
Library Fund	157.37	
	<hr/>	\$237.32
Income from Stocks and Bonds:		
Bonds:		
U. S. Treasury bonds, Series G	\$72.50	
U. S. Treasury bonds, 2½%	250.00	
Public Service Company of N. H.	81.25	
Stocks:		
Continental Insurance Company	\$38.00	
Continental Illinois National Bank	18.00	
Cudahy Packing Company	22.52	
Firestone Tire and Rubber Co.	22.52	
Inland Steel Company	45.00	
Manufacturers Trust Company of N. Y.	23.40	
Potoma Electric Power Company	36.00	
	<hr/>	\$595.67
Transfer of Funds from Town of Bow		275.00
		<hr/>
Total Receipts for the year		\$1,107.99

Payments

Janitor	\$114.93
Cataloging books	30.40
Electric lighting	18.56
Insurance	60.00

Safe deposit box rental	2.40	
Service charge (bank)	6.72	
Fuel	107.75	
Books and magazines	314.42	
Librarian's salary	175.00	
Library supplies	55.32	
Book repairs	10.95	
	<hr/>	\$896.45
Total Expenditures		<hr/> \$896.45

Balance on hand December 31, 1952:

Uninvested Funds	\$79.95	
Library Fund	131.59	
	<hr/>	211.54
		<hr/> \$1,107.99

Invested Funds as of December 31, 1952

Bonds:

1,000 Public Service Company of New Hampshire, Series A, 3¼%, due 1973	\$1,000.00
4,000 U. S. of America, 2½% Treasury Bonds of 1967-72	4,000.00
1,000 U. S. of America, 2½% Treasury Bonds 1967-72	1,000.00
400 U. S. Savings Bonds, Series G	400.00
1,000 U. S. Savings Bonds, Series G	1,000.00
	<hr/>
	\$7,400.00

Stocks :

4 shares Continental Illinois National Bank & Trust Company of Chicago	\$133.33
10 shares Continental Insurance Company	80.00
5 shares Cudahy Packing Company	500.00
2 shares Firestone Tire and Rubber Company	200.00
15 shares The Inland Steel Company	521.90
9 shares Manufacturer Trust Company	177.83
20 shares Potomac Electric Company, 3.60% pfr.	951.00
	<hr/>
	\$2,564.06
	<hr/>
Total Stocks and Bonds	\$9,964.06
Uninvested Funds	79.95
	<hr/>
	\$10,044.01

REPORT OF PUBLIC HEALTH NURSE

Child Health Conference :

Number held	1
Total attendance	27

Immunization Clinics :

Number held	3
Total attendance	105

GERTRUDE I. SNOW,
Public Health Nurse.
Bureau of Public Health Nursing,
N. H. State Department of Health.

REPORT OF THE BOW VOLUNTEER FIRE DEPARTMENT

In Case of Fire Call 2709

The Bow Volunteer Fire Department during the year 1952 answered 19 calls for fire, 2 emergency calls and 6 civilian defense test white alerts.

The fire calls consisted of 5 house fires, 4 chimney fires, 1 car fire, 1 brush fire and 1 rubbish fire, 1 refrigerator motor fire, 3 out of town brush and forest fires, and 3 false or unnecessary runs.

The buildings and car involved had a total valuation of \$24,105.00. The gross loss was \$4,527.00. The insurance paid was only \$927.00, leaving a net loss of \$3,600.00. Some of the property had no insurance at all. Our per capita loss being about \$3.60, against a per capita loss last year of 18½ cents.

On mutual aid we were called to help fight a brush fire in Concord, a forest fire in Hooksett and another in Dunbarton.

The Hale portable pump bought for the tank truck has worked out to be well worth the money invested.

Our scrap drive still continues and we have raised some \$355.00 from the sale of paper, rags and old iron this past year. The department started running dances at the Grange hall on Saturday nights last February and continued them until early summer. They were started again in the fall and we have cleared almost \$500.00 for the year. From these two sources we have added about \$765.00 to our building fund, which at the end of the year totaled \$1,895.00, and as this is being written has passed the \$2,000.00 mark. Our goal is \$5,000.00 to be used to build a larger fire station in the near future.

Amongst other purchases for the department from our scrap drive money were 5 pairs of rubber boots for use at fires.

During the summer and fall we solicited \$100.00 from our friends and neighbors, mostly forest land owners, and then in the fall we ran a You-Know-What and raised \$200.00 more. This money was used to purchase 3 portable walkie-talkie radios. These radios will be used mainly for forest fire work and in conjunction with our truck radios. They have a range up to about 5 miles.

We now have 45 men and 6 women on our membership roll. We should have a lot more. Bring in your \$1.50 and join up, we need you.

At this time I want to thank all the officers and members of the Fire Department and the Ladies' Auxiliary and our friends for their help and co-operation. Let's all get together and see if we can't keep our fire losses down.

Report all fires as soon as they start and while they are small, and we will do our best to keep them small.

HAROLD W. HOWE, Chief.
CARL D. OGDEN, Sec.-Treas.

BOW VOLUNTEER FIRE DEPARTMENT FINANCIAL STATEMENT, 1952

Receipts

Balance on hand January 1, 1952	\$5.36
Appropriation from Town	1,525.00
	\$1,530.36

Expenditures

Fire Station:

Maintenance	\$42.17
Equipment	95.80
Lights	40.83
Heat	137.88
Telephone	283.13
Insurance	161.50
Water holes	14.25
Portable equipment expense	16.19
Miscellaneous charges	37.50

 \$829.25

Engine No. 1:

Maintenance	\$127.88
Operating expense	8.97
Insurance	61.10

 \$197.95

Tanker No. 1:

Maintenance	\$58.53
Equipment	361.79
Operating expense	12.38
Insurance	67.00

 \$499.70

 \$1,526.90

Balance on hand December 31, 1952

3.46

 \$1,530.36

HAROLD W. HOWE, Chief.
CARL D. OGDEN, Sec.-Treas.

REPORT OF LADIES' AUXILIARY TO THE BOW VOLUNTEER FIRE DEPARTMENT

The Ladies' Auxiliary to the Bow Volunteer Fire Department is almost eight years old. We have a membership of twenty active and six inactive members. We are meeting on the third Wednesday evening of each month at the members' homes.

We have \$184.12 in the treasury and \$842.95 in our Building Fund. This year we raised money by selling vanilla, a braided rug, refreshments at the Grange hall dances, and by serving suppers to Merrimack County Fire Wardens and N. H. Farm and Home Safety Councils.

As we were organized to help the Fire Department we have co-operated with them as much as possible. Through our Emergency Lunch Shelf Committee we have served the firemen with hot coffee and food at three fires during the year. At Halloween we shared the expense of giving a party at the fire station for all Bow children.

Every month after the business is finished we have a social time. Games, quizzes and stunts are enjoyed. We entertained the Ladies' Auxiliary from Weare and in turn were invited to Concord by their Auxiliary. We enjoy getting together with other groups organized for the same purpose we are.

We feel that we have had a most successful year, but do urge that more women join with us. The dues are only fifty cents a year. If you feel that you can not attend regular meetings, please enroll as an inactive member. We need each and every one in the community to give to the men of the Bow Volunteer Fire Department the backing they need and deserve.

Respectfully submitted,

HELEN B. WHEELER, Pres.

BARBARA K. HOWE, Sec.-Treas.

CIVIL DEFENSE EXPENDITURES, 1952

Postage		\$21.62
Medical supplies		50.00
Supplies		3.00
Miscellaneous:		
Car plates	\$9.95	
4 x 6 filing cabinet	8.75	
4 town maps	5.00	
Projector tube	3.50	
	<hr/>	27.20
		<hr/>
		\$101.82

PAUL BOMBERGER,
Local Director.

School Report, Town of Bow

SCHOOL DISTRICT OFFICERS

Moderator

ASA H. MORGAN

Clerk

LOUISE MOULTON

School Board

HALSTEAD N. COLBY EDNA C. McNAMARA
JAMES M. LANGLEY

Superintendent

LEWIS F. FOOTE

Treasurer

ANNIE C. FOOTE

Auditors

Tax Commission

Truant Officer

ARTHUR W. SARGENT

SCHOOL WARRANT

To the Inhabitants of the School District in the Town of Bow Qualified to Vote in District Affairs:

You are hereby notified to meet at the Town Hall in said district on the 10th day of March 1953, at 1:30 o'clock in the afternoon, to act upon the following subjects:

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officer or agent of the district.
6. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.
7. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant.
8. To see what sum of money the district will raise and appropriate for the support of schools, for the salaries of school district officials and agents, and for the payment of statutory obligations of the district, and to authorize the application against said appropriation of such sums as are estimated to be received from the state equalization fund together with other income; the school board to certify to the selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the town.
9. To see if the district will vote to install a new sewage system at the Bow Elementary School, authorizing

the School Board to execute any agreements necessary thereto, and appropriate funds for the same, and to apply against such appropriation all uncommitted cash balances for the school years 1951-52 and 1952-53, and to raise the necessary additional funds as the district may direct.

10. To see if the district will authorize the school board to employ an architect to prepare plans for a two-room addition to the Bow Elementary School.

11. To transact any other business that may legally come before said meeting.

Given under our hands at said Bow this 20th day of January 1953.

HALSTEAD N. COLBY,
JAMES M. LANGLEY,
EDNA C. McNAMARA,
School Board.

A true copy of Warrant—Attest:

HALSTEAD N. COLBY,
JAMES M. LANGLEY,
EDNA C. McNAMARA,
School Board.

ANNUAL REPORT OF DISTRICT TREASURER

For Fiscal Year Ending June 30, 1952

Summary

Cash on hand June 30, 1951	\$2,049.37
Received from Selectmen:	
Appropriations for current year	\$53,633.00
Advance on next year's appropriation	300.00
Received from State Treasurer	1,293.22
Received from Tuitions	450.00
Received from all other sources	4,463.22
	<hr/> 60,139.44
Total amount available for fiscal year	\$62,188.81
Less School Board orders paid	57,920.63
	<hr/>
Balance on hand as of June 30, 1952	\$4,268.18

ANNIE C. FOOTE,
District Treasurer.

July 15, 1952.

AUDITORS' CERTIFICATE

This is to certify that we have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Bow of which the above is a true summary for the fiscal year ending June 30, 1952 and find them correct in all respects.

STATE TAX COMMISSION,
C. David Sullivan,
Hugh J. Cassidy.

July 25, 1952.

DETAILED STATEMENT OF RECEIPTS

1951			
July	1	Cash on hand June 30, 1951	\$2,049.37
	3	Selectmen, current appropriation	10,000.00
	10	Lewis F. Foote, Federal lunch	44.34
Aug.	9	Tenney Coal Co., refund	21.11
	29	Lewis F. Foote, Federal lunch	15.33
	24	Selectmen, current appropriation,	3,000.00
Sept.	28	Selectmen, current appropriation	4,000.00
Oct.	22	Selectmen, current appropriation	5,000.00
	23	Lewis F. Foote, Federal lunch	20.41
Nov.	4	Lewis F. Foote, Federal lunch	112.80
	2	Lewis F. Foote, school lunch receipts	433.79
	22	Lewis F. Foote, school lunch receipts	459.49
	23	Selectmen, current appropriation	5,000.00
Dec.	8	L. F. Foote, Federal lunch	125.64
	17	L. F. Foote, school lunch receipts	476.29
1952			
Jan.	4	Selectmen, current appropriation	5,000.00
	11	L. F. Foote, Federal lunch	130.38
	21	Selectmen, current appropriation	4,000.00
Feb.	12	L. F. Foote, Federal lunch	101.34
	12	L. F. Foote, school lunch receipts	374.20
	29	L. F. Foote, school lunch receipts	560.75
Mar.	4	L. F. Foote, Federal lunch	152.76
	4	Selectmen, current appropriation	4,000.00
Apr.	3	L. F. Foote, school lunch receipts	412.79
	3	State of N. H., Federal lunch	112.56
May	9	Alice M. Hadley, tuition, Dunbarton	450.00
	9	State of N. H., Federal lunch	206.26
	9	L. F. Foote, school lunch receipts	509.93
	12	Selectmen, current appropriation	7,000.00
June	1	State of N. H., Federal lunch	127.56
	1	L. F. Foote, school lunch receipts	468.95
	21	L. F. Foote, Federal lunch	141.84

25	Selectmen, appropriation	6,933.00
25	L. F. Foote, school lunch receipts	728.92
30	Irene Clay, rental receipts	17.00
		<hr/>
Total receipts during the year		\$62,188.81

FINANCIAL REPORT OF THE SCHOOL DISTRICT OF BOW

Fiscal year beginning July 1, 1951, and
ending June 30, 1952

Receipts

Income from Local Taxation :

For support of elementary schools, tuition, salaries, debt and inter- est and other statutory obliga- tions	\$53,933.00
--	-------------

From Sources Other Than Taxation :

School Lunch, Federal	1,293.22
School Lunch, pupil receipts	4,425.11
Elementary school tuitions	450.00
Other receipts	38.11
<hr/>	

Total receipts from all sources	\$60,139.44
---------------------------------	-------------

Cash on hand at beginning of year, July 1, 1951	2,049.37
<hr/>	

Grand total	\$62,188.81
-------------	-------------

Payments

Administration :

Salaries of District Officers	\$310.00
Superintendent's excess salary	860.50
Tax for state-wide supervision	460.00
Expense of administration	427.14

Instruction :	
Teachers' salaries	16,529.59
Textbooks	281.57
Scholars' supplies	595.85
Other expenses of instruction	38.66
Operation of School Plant :	
Janitor's salary	1,320.00
Fuel	1,471.63
Water, light, janitor's supplies	867.86
Repairs and replacement	498.72
Auxiliary Activities :	
Health Supervision	495.32
Transportation	6,187.76
Tuition	11,656.64
School lunch	5,755.01
Fixed Charges :	
Retirement	1,075.22
Insurance, treas. bond and expenses	388.00
Capital Outlay :	
Additions and improvements to buildings	91.48
New equipment	793.43
Debt and Interest :	
Principal of debt	7,400.00
Interest on debt	416.25
<hr/>	
Total payments for all purposes	\$57,920.63
Total cash on hand at end of year, June 30, 1952	4,268.18
<hr/>	
Grand total	\$62,188.81

**Budget Form for School Districts Which Have Adopted
BUDGET OF THE SCHOOL DISTRICT**

1953

Columns 1, 2, 3 and 4 to be completed by School

Receipts	1 Adopted Budget 1951-52	2 Actual Exp'ditures 1951-52	3 Adopted Budget 1952-53	4 School Board's Budget 1953-54	5 Budget Committee's Budget 1953-54
Balance		\$2,049.37			
Elementary School Tuition	\$300.00	450.00	\$600.00	\$525.00	\$525.00
Other		38.11			
Federal Lunch		1,293.22			
Pupil Lunch		4,425.11			
Total Receipts Other Than Property Taxes	\$300.00	\$8,255.81	\$600.00	\$525.00	\$525.00
District Assessment Raised or to be Raised by Property Taxes	53,633	53,933.00	55,589.18	67,036.53	65,486.53
Total Appropriation Voted by School District	\$53,633.00	\$62,188.81	\$56,189.18	\$67,561.53	\$66,011.53

the Provisions of the Municipal Budget Law
OF BOW, NEW HAMPSHIRE

-54

Board and Submitted to Budget Committee

Expenditures	1 Adopted Budget 1951-52	2 Actual Exp'ditures 1951-52	3 Adopted Budget 1952-53	4 School Board's Budget 1953-54	5 Budget Committee's Budget 1953-54
Administration:					
Salaries of District Officers	\$225.00	\$310.00	\$240.00	\$265.00	\$265.00
Superintendent's Salary (local share) ..	828.30	860.50	765.38	633.75	633.75
Tax for State Wide Supervision ..	460.00	460.00	450.00	436.00	436.00
Salaries of Other Administrative Personnel	162.95	111.63	174.96	240.00	240.00
Supplies and Expenses	300.00	315.51	339.01	595.00	595.00
Instruction:					
Elementary Teachers' and Principals' Salaries	17,110.00	16,529.59	17,925.00	21,360.00	21,360.00
Books and Other Instruction Aids, Elementary	540.00	281.57	440.00	375.00	375.00
Scholars' Supplies, Elementary	720.00	595.85	720.00	720.00	720.00
Supplies and Other Expenses, Elementary	140.00	38.66	165.00	170.00	170.00
Operation of School Plant:					
Salaries of Janitors, Elementary ...	1,320.00	1,320.00	1,400.00	1,500.00	1,500.00
Fuel or Heat, Elementary	900.00	1,471.63	900.00	1,000.00	1,000.00
Water, Light, Supplies and Expenses, Elementary	375.00	867.86	860.00	1,050.00	1,050.00
Maintenance of School Plant:					
Repairs and Replacements, Elementary	350.00	590.20	761.00	535.00	535.00
Auxiliary Activities:					
Health Supervision, Elementary	545.00	495.32	593.88	585.00	585.00
Transportation, Elementary	5,600.00	6,187.76	7,502.00	8,000.00	7,100.00
Tuition, High	13,750.00	11,656.64	12,745.00	14,575.00	14,575.00
Special Activities and Special Funds, Elementary	250.00		25.00	25.00	25.00
School Lunch, Elementary		5,755.01			
Fixed Charges:					
Retirement, Elementary	1,067.50	1,075.22	1,095.61	1,289.51	1,289.51
Insurance, Treasurer's Bonds and Expenses, Elementary	388.00	388.00	683.84	582.52	582.52
Total Current Expenses	\$45,031.75	\$49,310.95	\$47,785.68	\$53,936.78	\$53,036.78
Capital Outlay:					
Additions and Improvements, Elementary	250.00	70.00	50.00	5,750.00	5,100.00
New Equipment, Elementary	835.00	723.43	676.00	336.00	336.00
Total Capital Outlay	\$1,085.00	\$793.43	\$726.00	\$6,086.00	\$5,436.00
Debt and Interest					
Principal of Debt	\$7,400.00	\$7,400.00	\$7,400.00	\$7,400.00	\$7,400.00
Interest on Debt	416.25	416.25	277.50	138.75	138.75
Total Debt and Interest	\$7,816.25	\$7,816.25	\$7,677.50	\$7,538.75	\$7,538.75
Total Expenditures or School Approp. .	\$53,933.00	\$57,920.63	\$56,189.18	\$67,561.53	\$66,011.53

BURTON M. WHEELER,
WILLIAM A. WHITE,
ROY W. PEASLEE,
CARL B. EVANS,
CARL D. OGDEN,
NORMAN P. ORDWAY,
Budget Committee.

ESTIMATED EXPENSES, 1953-54**Bow School District**

1. Salaries of District Officers :		
a. School Board Members		
(3 @ \$50)	\$150.00	
b. Treasurer	75.00	
c. Clerk	10.00	
d. Auditors	25.00	
e. Moderator	5.00	
	<hr/>	\$265.00
2. Superintendent's Salary		633.75
3. Per Capita Tax		436.00
4. Administrative Salaries :		
a. Superintendent's Secretary	\$165.00	
b. Census	50.00	
c. Truant Officer	25.00	
	<hr/>	240.00
5. Administrative Expenses and Supplies :		
a. Superintendent's office and		
Professional Expense	\$112.50	
b. Superintendent's car expense	307.50	
c. Local telephone and miscel-		
laneous expense	175.00	
	<hr/>	595.00
6. Teachers' Salaries :		
a. Regular	\$20,300.00	
b. Music, handicapped and		
substitutes	1,060.00	
	<hr/>	21,360.00
7. Books		375.00
8. Supplies		720.00
10. Other Expenses of Instruction :		
a. Diplomas	\$10.00	
b. Maps	30.00	

c.	Reference books	35.00	
d.	Testing program	20.00	
e.	Visual aids	75.00	
		<hr/>	170.00
11.	Janitor's Salary		1,500.00
12.	Fuel		1,000.00
13.	Water, Light and Janitor's Supplies :		
a.	Electricity	\$700.00	
b.	Janitor's supplies	350.00	
		<hr/>	1,050.00
14.	Minor Repairs :		
a.	Regular	\$100.00	
b.	Decorating 3 classrooms, refinish one floor, and repairs to basement classroom	400.00	
c.	Door mat	35.00	
		<hr/>	535.00
15.	Health :		
a.	Nurse's salary	\$555.00	
b.	Supplies and travel	30.00	
		<hr/>	585.00
16.	Transportation		7,100.00
17.	Tuition :		
a.	Concord, 44 @ \$325	\$14,300.00	
b.	Manchester, 1 @ \$275	275.00	
		<hr/>	14,575.00
18.	Playground activities		25.00
19.	Retirement :		
a.	Teachers	\$1,248.60	
b.	Superintendent	40.91	
		<hr/>	1,289.51
20.	Insurance :		
a.	Fire	\$507.60	
b.	Employee's Compensation	54.92	
c.	Treasurer's bond	20.00	
		<hr/>	582.52

22.	Additions and Improvements:	
	a. Sewage	5,100.00
23.	New Equipment:	
	a. 12 new units @ \$28.00	336.00
24.	Principal on debt	7,400.00
25.	Interest on debt	138.75
		<hr/>
		\$66,011.53

REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the School Board of Bow:

I hereby submit my annual report as Superintendent of the Bow School.

Teaching Staff

For the fourth consecutive year we have had no change in teaching personnel. The staff, under the leadership of the principal, Edward A. Clay, has not only done an excellent classroom job, but the teachers should be commended for their professional spirit and interest. Each year your teachers have conscientiously attended workshops, extension courses, and summer sessions, all of which speaks for itself. A school which is forced to change teachers regularly can not be expected to produce that type of teaching and professional growth which is so necessary if we are to have an effective school system.

Enrollment

The present enrollment in your school totals 181, the highest figure. I believe, at any one time in the history of Bow.

Our anticipated enrollment figures for the next three years, on the basis of our 1952 census, indicate the following enrollments—

1953-54	191
1954-55	197
1955-56	193

From the above data two conclusions are obvious,—(1) That we should employ an additional teacher this coming fall, and reactivate the room in the basement for use as a classroom, (2) That we should take immediate steps to secure plans for an addition of two rooms to the present building.

In connection with the projected enrollment figures, may I call your attention to the fact that the problem is not only one of number of pupils, but also a problem of the division of eight grades over six teachers. The combination of grades is such that we must shortly provide one grade per room. If such space is not provided, we will have to set up combination grades throughout the six rooms. Such a situation would obviously decrease our instructional effectiveness.

Capital Improvements

As the School Board fully realizes, we have two major problems which should be considered at this time.

The first is concerned with sewage. Our present septic tank and "dry well" are not of sufficient capacity to meet our present needs. A new septic tank must be installed and method provided to remove from the school grounds the discharge from the septic tank.

Secondly, we should adopt a plan to pave the area around the school building. Our driveway and sidewalk are in poor condition, and the amount of mud and dirt carried into the building by the pupils, is damaging to our floors. The entire job need not be done at one time.

but it would seem a wise procedure to adopt a plan to pave a certain area each year for the next three or four years.

In conclusion may I express my appreciation to the School Board, teachers and townspeople, all of whom have co-operated to improve the educational opportunities for the children of Bow.

Respectfully submitted,

LEWIS F. FOOTE,
Supt. of Schools.

Total Elementary Enrollments 1948-1953

	1948-49	1949-50	1950-51	1951-52	1952-53
Grade 1	30	26	21	23	27
2	36	36	24	18	28
3	19	33	33	28	15
4	20	22	31	33	27
5	15	17	25	29	31
6	23	14	17	22	24
7	16	22	13	14	24
8	11	16	23	9	13
Totals	170	186	187	176	189

Statistics for the School Year 1951-52

	Total Enrollment	Average Membership	Average Attendance	Per Cent Attendance	Tardiness Per Pupil
Grade 1	23	22.29	20.36	91.34	.67
2-3	46	40.57	37.46	92.33	.0
4	33	29.73	27.95	94.01	.03
5	29	27.46	26.18	95.32	.29
6	22	21.99	20.87	94.91	.36
7-8	23	22.42	20.84	92.95	.36
	176	164.46	153.66	93.43	.24

TEACHING STAFF — 1952-53

Edward A. Clay, Principal	Mills, Grades 7-8
Marion Smith	Mills, Grade 6
Cecilia Raftopoulos	Mills, Grade 5
Helen F. Cole	Mills, Grade 4
Mildred Cross	Mills, Grade 3
Marcia T. Fogg	Mills, Grades 1-2
Catherine Hammond	Mills, Special
Helen Hayden	Mills, Music
Adonia Douillette	Mills, Nurse

HIGH SCHOOL TUITION PUPILS

Concord High — Mary Audet, Marlene Bresaw, Donald Bullock, Natalie Clay, Halstead Colby, Judith Colby, Richard Cole, Warren Coulter, Norma Dandy, Laurice Day, Carol Drescher, Richard Drescher, Janice Drewry, Barbara Heath, Donald Heath, Gerald Higgins, Edward Hodgman, Walter Kennedy, Raymond Knapp, Willis Ladd, Robert Lagerquist, David Lee, Peter Lyford, David Mallon, Kenneth Nesbit, Dean Ordway, Sandra Ordway, Antoinette Palmer, Joyce Parker, Alonzo Saltmarsh, Carolyn Saltmarsh, Evelyn Saltmarsh, Reta Shelley, Teresa Smith, Charlotte Spear, Harold Thompson, William Turner, Robert Wheeler, Wesley Wheeler, Allan Young.

Manchester Central — Carol Goley.

ANNUAL SCHOOL HEALTH SERVICE REPORT 1951-52

Total number of pupils examined				172
Defects	Number Cases	Number Treated	Number Improved	Number Corrected
Eyes	9	2		7
Ears	1	1	1	1
Vision	9			7
Hearing	4	4	1	
Posture	9			
Teeth	140			91
Tonsils	10			7
Vision Tests				172
Hearing Tests				172
Inspections				37
Heights				172
Weights				172
First Aid				44
No. successfully vaccinated				170
No. unsuccessfully vaccinated 3 times				2
Measles				12
Pediculosis				1

Clinics and Special Referrals

	Number Examined	Number Treated
Fluorine	117	117
Toxoid		18
Mental Hygiene	1	
T. B. Patch	24	24
Pediatrics	4	4
Audiometer Test	108	
Hearing	1	1
Lip Reading	4	4
Speech	3	3
Registration Day	16	

ADONIA DOUILLETTE, R.N.

School Nurse.

**DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION**

Concord, New Hampshire

February 25, 1953

Board of Selectmen
Bow, New Hampshire

Gentlemen:

Submitted herewith is the report of an examination and audit of the accounts of the Town of Bow for the fiscal year ended December 31, 1952, which was made by this Division in accordance with the vote of the Town. Exhibits as hereafter listed are included as part of the report.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk, Trustees of Trust Funds, Baker Free Library and Volunteer Fire Department.

FINANCIAL STATEMENTS

**Comparative Balance Sheets — December 31, 1951-
December 31, 1952: (Exhibit A-1)**

Comparative Balance Sheets as of December 31, 1951 and December 31, 1952, are presented in Exhibit A-1. As indicated therein, the Surplus increased by \$2,307.26 in 1952.

Analysis of Change in Financial Condition: (Exhibit A-2)

An analysis of the change in financial condition of the Town during the year is made in Exhibit A-2, with the factors which caused the change indicated therein. These were as follows:

Increases in Surplus

Net Budget Surplus	\$3,170.33	
Tax Collector's Excess Credits	4.28	
Increased in Accounts Receivable	4.50	
	<hr/>	\$3,179.11

Decreases in Surplus

Increase in Accounts Payable	\$648.08	
Decrease in Accounts Receivable	204.06	
Tax Liens Transferred to Tax Deeds	17.71	
Tax Collector's Excess Credit as per 1951 Audit Applied to 1952 Ac- counts (Levy of 1951)	2.00	
	<hr/>	\$871.85
Net Increase		<hr/> <hr/> \$2,307.26

Comparative Statements of Appropriations and Expenditures — Estimated and Actual Revenues: (Exhibits A-3 and A-4)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1952, are presented in Exhibits A-3 and A-4. As indicated by the budget summary (Exhibit A-4), a net revenue surplus of \$2,254.75, plus a net unexpended balance of appropriations of \$915.58, resulted in a net budget surplus of \$3,170.33.

Summary of Receipts and Expenditures: (Exhibit B-1)

A summary of receipts and expenditures for the fiscal year ended December 31, 1952, made up in accordance with the uniform classification of accounts, is included in Exhibit B-1. Proof of the Treasurer's balance, as of December 31, 1952, is indicated in Exhibit B-2.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks. Verification of uncollected taxes was made by mailing notices to delinquent taxpayers as indicated by the Collector's records.

GENERAL COMMENTS

Town Treasurer:

The Town Treasurer should reconcile the bank balance with the cash book balance at the end of each month. A monthly statement showing the detailed receipts and total expenditures during the month and closing balance should also be submitted by the Treasurer to the Board of Selectmen.

The surety bond of the Treasurer for 1952 was written in the amount of \$6,000.00. Inasmuch as the funds handled by the Treasurer in 1952 totaled \$167,000.00, the surety bond should be increased to \$10,000.00 in 1953.

Conclusion:

The accounts of the officials which we examined were found in good condition and the accounting procedure conformed to prescribed methods.

The provisions of Section 31, Chapter 211, of the Laws of 1939, require that this report or a summary of its essential features shall be published in the next annual town report.

We extend our thanks to the officials of the Town of Bow for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER, Director,
Division of Municipal Accounting
State Tax Commission.

Herbert E. Hunt, Auditor
Robert W. Flanders, Accountant

**DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION**

Concord, New Hampshire

February 25, 1953

Certificate of Audit

This is to certify that we have examined and audited the accounts and records of the Town of Bow for the fiscal year ended December 31, 1952 and found them to be in good order. In our opinion the Exhibits included herewith reflect the true financial condition of the Town on December 31, 1952, together with the results of operations for the period under review.

Respectfully submitted,

HAROLD G. FOWLER, Director,
Division of Municipal Accounting
State Tax Commission.

Herbert E. Hunt, Auditor
Robert W. Flanders, Accountant

Births Registered in the Town of Bow for the Year Ending December 31, 1952.

Date of Birth	Place of Birth	Name of Child (If any)	Sex	Living or Stillborn	No. of Child	Color	Name of father	Maiden name of mother	Color of parents	Residence of Parents	Occupation of father	Birthplace of father	Birthplace of mother
1952													
Feb. 26	Concord	William Michael	M L		3 W		Lewis E. Lull	Arlene L. Henphill	All White	Bow	Brezner Tannery	Concord	Bow
Mar. 7	Concord	Paul Allen	M L		8 W		Thos. A. Young	Evangeline M. Ladd		Bow	Concord Foundry	Manchester	Bow
Mar. 10	Concord	Craig Vincent	M L		11 W		John J. Lee	Orissa M. Armstrong		Bow	Lumber Dealer	Canada	Concord
May 12	Concord	Richard Earl	M L		2 W		Earl F. Vaughn	Adeline E. Nealand		Bow	Mechanic	New Hampshire	Vermont
May 18	Concord	Dale Wheeler	M L		3 W		Arthur W. Sargent	Dowelda E. Charron		Bow	Construction Wkr.	Concord	Haverhill, Mass.
July 16	Grasnet	Gail	F L		1 W		Elmer P. Warner	Lucy B. Prusia		Bow	Brezner Tannery	Dunbarton	Concord
July 29	Manchester	Brenda Mary	F L		2 W		Victor E. Leclerc	Joan D. Gagnon		Bow	Mill Worker	New Hampshire	New Hampshire
Aug. 14	Concord	Faye Louise	F L		2 W		Jos. Champigny, Jr.	Alice M. Doyle		Bow	Market Gardener	Concord	Tilton
Aug. 25	Concord	Anita Louise	F L		2 W		Carroll W. French	Edith E. Hall		Bow	N. E. Tel. & Tel.	Massachusetts	Manchester
Sept. 27	Concord	William Herbert	M L		4 W		Kenneth J. Strachan	Geraldine Little		Bow	Electrician	Massachusetts	Concord
Sept. 30	Concord	Timothy Isaac	M L		1 W		Richard L. Morgan	Leona E. Thorne		Bow	Mechanic	Concord	Concord
Oct. 10	Concord	Caprice Melanie	F L		3 W		Richard Cadarette	Erdine G. Scott		Bow	News, Publisher	Massachusetts	Massachusetts
Oct. 21	Concord	Jill	F L		1 W		James M. Langley	Lois L. Hammond		Bow	U. S. Army	Grafton	Wakefield, Mass.
Nov. 1	Concord	Dennis Wayne	M L		4 W		Clifton R. Sanborn	June E. Speare		Bow	Att'd., State Hosp.	Concord	Methuen, Mass.
Nov. 30	Concord	Eugene Edward	M L				Arnon Duford	Winifred LaFargue		Bow		Simcook	

I hereby certify that the above is correct, according to the best of my knowledge and belief.

ANNIE C. FOOTE, Town Clerk.

Marriages Registered in the Town of Bow for the Year Ending December 31, 1952.

Date of marriage	Place of marriage	Name and surname of groom and bride	Residence of each at time of marriage	Age	Color	Occupation of groom and bride	Place of birth of each	Names of parents	Birthplace of parents	Occupation	No. of marriage	Name, residence and official station of persons by whom married
1952 Feb. 2	Concord	Roger Stewart Ordway	Bow	20 W	W	Mech. Helper	Concord	George F. Ordway Grace A. Elliott	Concord Hooksett	B. & M. R. R. Housewife	1	Roger W. Barney, D.D. Concord
		Priscilla Morgan	Concord	20 W	W	Punch Opr.	Concord	Parker G. Morgan Ethel McCrillis	Bow Concord	Dead Housewife	1	
Feb. 23	Goffstown	George Arthur Murphy	Bow	24 W	W	Student	New Hampshire	Frederick Murphy Ruth W. Abbott	New Hampshire Concord	Dead N. E. Tel.	1	Austin H. Reed, Clergyman Goffstown
		Barbara L. McLeod	Goffstown	21 W	W	Reg. Nurse	Medford, Ms.	Allan W. McLeod Kathryn L. Engle	Concord Massachusetts		1	
Feb. 12	Manchester	Roger M. Whittier	Bow	20 W	W	U. S. Army	New Hampshire	Maurice A. Whittier Hazel K. Wilton	New Hampshire Massachusetts		1	Rev. Howard J. Lincks Manchester
		Dorothy M. Phillip	Manchester	19 W	W	Clerk	New Hampshire	Mary H. Korath Charles R. Foote	Massachusetts New Hampshire	B. & M. R. R. Housewife	1	
Apr. 11	Concord	Robert Charles Foote	Concord	22 W	W	Breznar Tan'y	New Hampshire	Lena F. Huckins H. Alvin Prusia	New Hampshire Iowa		1	Rev. Maurice E. Levy Concord
		Maureen E. Prusia	Bow	20 W	W	Tailor Shop	Iowa	Ethel M. Brown Harold B. Drescher	New Hampshire New Hampshire		1	
May 6	Concord	Robert H. Drescher	Bow	21 W	W	U. S. Navy	New Hampshire	Rose Copson Arthur S. Patey	New Hampshire New Hampshire		1	Rev. A. Stuart Concord
		Elizabeth May Patey	Concord	19 W	W	Secretary	Newfoundland	Ethel Parrott Julius E. Avery	Newfoundland Connecticut		1	
May 17	Manchester	*Gerald E. Avery	Bow	18 W	W	Grain Mill	Bow	Edith McDonald Alfred A. Bocash	New York Vermont		1	Rev. W. L. Lee Roman Catholic Priest Manchester
		Jeanette Bocash	Londonderry	19 W	W	Shoemaker	Londonderry	Melvina Bilodeau Clarence C. Pike	Maine New Hampshire		1	
		Richard Clinton Pike	Laconia	21 W	W	Laborer	New Hampshire	Pauline H. Little Roy H. Wescomb	New Hampshire New Hampshire		1	Annie C. Foote, J. of P. Bow
May 24	Bow	Dorothy L. Wescomb	Bow	18 W	W	At Home	Bow	Hilda F. Duford	New Hampshire		1	

May 30	Concord	Royce E. Riddle	Bow	21 W	U. S. Army	New Hampshire	Harold Riddle	New Hampshire	1	Rev. Ned B. McKeeney
		Dorothy Jean Rogers	Concord	20 W	Sales Girl	New Hampshire	Mary Dacey	New Hampshire	1	
May 31	Concord	George A. Heath	Bow	24 W	Res'ch Chem.	New Hampshire	Thos. E. Rogers	New Hampshire	1	Rev. R. J. Lampron
		Theresa M. Brochu	Concord	19 W	Office Clerk	New Hampshire	Mildred Morrill	New Hampshire	1	
June 17	Concord	Clinton R. Sanborn	Concord	21 W	U. S. Army	New Hampshire	Paul W. Heath	New Hampshire	1	Rev. Maurice E. Levy
		June Edna Spear	Bow	21 W	Waitress	Massachusetts	Ruth R. Gaudette	New Hampshire	1	
June 19	Bow	Lee Morgan Sargent	Bow	25 W	U. S. Army	New Hampshire	Joseph A. Brochu	New Hampshire	1	
		Shirley J. Hartshorn	Bow	18 W	At Home	New Hampshire	Eva M. Audet	New Hampshire	1	
June 21	Concord	*Charles F. Martel, Jr.	Concord	18 W	Clerk	New Hampshire	Myron Sanborn	New Hampshire	1	Earle B. Luscombe, D.D.
		Bettie L. Bresaw	Bow	18 W	At Home	New Hampshire	Mary Haselton	Vermont	1	Penbroke
June 28	Chichester	Edwin Roy Corney	Bow	34 W	Carpenter	New Hampshire	Lester A. Spear	New Hampshire	1	Rev. Ned B. McKeeney
		Nathalie J. Maxfield	Concord	18 W	Presser	New Hampshire	Julia M. Seaward	Massachusetts	1	
July 5	Bow	Daniel B. Murphy	York, Me.	53 W	Machinist	New Hampshire	Philip J. Sargent	Massachusetts	1	
		Bernice E. Sears	Plymouth	60 W	Housework	Vermont	Hilda E. Morgan	New Hampshire	1	
July 15	Franklin	Harold R. Riddle	Bow	46 W	Gulf Oil Corp	New Hampshire	Ralph W. Hartshorn	Arizona	1	Rev. H. Franklin Parker
		Janet Lombard	Epsom	25 W	Reg. Nurse	New Hampshire	Doris H. Chamberlin	New Hampshire	1	Chichester
Aug. 16	Hopkinton	Bernard K. Plummer	Concord	37 W	Truck Driver	New Hampshire	Chas. F. Martel	New Hampshire	1	
		Anna H. Wheeler	Bow	44 W	Housewife	Connecticut	Irene Beck	Massachusetts	1	
Sept. 6	Concord	George G. Healy	Concord	23 W	Student	Concord	John R. Bresaw	New Hampshire	1	
		Pauline Ruth Heath	Bow	21 W	Aect. Clerk	New Hampshire	Dora Provençal	New Hampshire	1	
							Eldon J. Corney	P. E. I.	2	
							Alice Page	New Hampshire	1	
							Wilbur H. Maxfield	New Hampshire	1	
							Alice Flanders	New Hampshire	1	
							Daniel Murphy	Ireland	3	Annie C. Foote, J. of P.
							Catherine Murphy	Ireland	2	Bow
							Charlie Graves	Vermont	2	
							Laura Parker	Vermont	2	Rev. Noble O. Bowlby
							Wilbur Riddle	New Hampshire	1	Franklin
							Clara Fowler	Massachusetts	1	
							Helen J. Marcy	Massachusetts	1	
							Unknown	Unknown	1	Maurice E. Levy, D.D.
							Helen G. Plummer	New Hampshire	2	Concord
							Henry G. Clark	New Hampshire	1	
							Bertha Winch	Massachusetts	1	Rev. Jeremiah Buckley
							John Healy	Ireland	1	Catholic Priest
							Margaret Norton	Ireland	1	Concord
							Paul Heath	New Hampshire	1	
							Ruth Gaudette	Massachusetts	1	

* Special permission Probate Court.

Marriages Registered in the Town of Bow for the Year Ending December 31, 1952 — Continued.

Date of marriage	Place of marriage	Name and surname of groom and bride	Residence of each at time of marriage	Age	Color	Occupation of groom and bride	Place of Birth of each	Names of parents	Birthplace of parents	Occupation	No. of marriage	Name, residence and official station of persons by whom married
1952 Sept. 6	Bow	Asher S. Kneeland, Jr.	Vanceboro, Me.	24 W	W	Student	New Brunswick	Asher S. Kneeland	Maine		1	Edward H. Brewster, D.D., Concord
		Mary Goulding Howe	Bow	19 W	W	Student	New Hampshire	Harold B. Howe	Massachusetts		1	
Sept. 10	Concord	Shelby A. Walker	Concord	21 W	W	Claim Adj'str	New Hampshire	Barbara P. Keyes	Maine		1	Chas. T. Webb, D.D., Concord
		Joanne Dolores Rell	Bow	18 W	W	At Home	New Hampshire	Shelby O. Walker	Ohio		1	
Sept. 13	Concord	Warren Kidder Hale	Concord	26 W	W	B. & M. Engr.	Vermont	Julia I. Faneuf	New York		1	
		Joyce B. Ordway	Bow	22 W	W	Bookkeeper	New Hampshire	Joseph D. Rell	New Hampshire		1	
Oct. 25	Concord	Robert C. Holbrook	Concord	23 W	W	Accountant	New Hampshire	Warren F. Hale	Massachusetts		1	Rev. Wilfred C. Files Concord
		Jean Nicoll	Bow	18 W	W	Clerk	New Hampshire	Sylvia E. Kidder	Vermont		1	
Dec. 28	Concord	Roy William Peaslee	Bow	61 W	W	Gen. Mgr.	Maine	Ava E. Lewis	Massachusetts		1	Anthony B. Finn Roman Catholic Priest Concord
		Winifred Laura Nylen	Concord	55 W	W	At Home	Newfoundland	Norman P. Ordway	Maine		2	Rev. Ned B. McKenney Concord
								Charles R. Holbrook	Newfoundland		2	
								Mary Wood	Vermont			
								Andrew M. Nicoll	Scotland			
								Elie Davidson	Massachusetts			
								Henry W. Peaslee	Maine			
								Addie Low	Maine			
								Edmund Patey	Newfoundland			
								Elizabeth J. Jenkins	Newfoundland			

* Special permission Probate Court.

I hereby certify that the above is correct, according to the best of my knowledge and belief.

ANNIE C. FOOTE, Town Clerk.

Deaths Registered in the Town of Bow for the Year Ending December 31, 1952.

Death of death	Place of death	Name and surname of deceased	Years			Place of birth	Sex	Color	Single, married or widowed	Occupation	Name of father	Maiden name of mother
			Years	Months	Days							
1952												
Jan. 9	Bow	Florence Blanche Piper	66			Worcester, Mass.	F	W	W	Housewife	T. Clinton Bullard	Not Given
Feb. 5	Concord	Angie E. Welch	58			Massachusetts	F	W	M	Housewife	Harding Vaughn	Emily Green
Feb. 15	Concord	Rufus Herbert White	70			Bow	M	W	M	Retired	Frank A. White	Aseneth Wheeler
Feb. 16	Concord	Charles H. Bullock	76			Massachusetts	M	W	M	Runford Press	Henry Bullock	Laura Seavey
Mar. 16	Bow	Nellie E. Colby	86			Canterbury	F	W	M	At Home	Joseph Dow	Ann Glines
Mar. 30	Concord	Lawrence McLeod	1			Concord	M	W	S		Unknown	Marion McLeod
Apr. 19	Hooksett	Mabel Jameson	68			Canada	F	W	W	Housewife	Isaac Lamoureux	Esther Jerome
July 14	Bow	Joseph E. Smith	89			Nova Scotia	M	W	M	Retired	Joseph B. Smith	Mary Ann Doyle
Sept. 7	Manchester	Lawrence Edward Perrigo	53		1	Manchester	M	W	M		Laurence Perrigo	Margaret Fletcher
Sept. 13	Concord	Helen P. Carleton	53			Bow	F	W	M	Housewife	Walter W. Hartford	Eva Stevens
Oct. 21	Manchester	Charles Henry Elliott	88			New Hampshire	M	W	M	Mill Worker	Samuel Elliott	Kimball
Oct. 26	Franklin	Fred E. Regan	74			Massachusetts	M	W	S	Carpenter	Jeremiah Regan	Annie Austin
Nov. 10	Bow	Milton Ray Strueter	17			Concord	M	W	S	In School	Ivan Streeter	Grace Sargent
Dec. 4	Concord	Alby C. White	79			Concord	M	W	S	Painter	John W. White	Emily Sargent

I hereby certify that the above is correct, according to the best of my knowledge and belief.

ANNIE C. FOOTE, Town Clerk.

